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The United States Federal Internal Tax History from 1861 to 1871.

By HARRY EDWIN SMITH. Boston: Houghton Mifflin Co., 1914. 8vo, pp. xix+357. \$1.50.

The United States Federal Internal Tax History from 1861 to 1871 was awarded the Hart, Schaffner, and Marx prize, Class A, 1912. The book is divided into twelve chapters and an appendix. The latter contains statistical data for the whole period and a complete bibliography. A serviceable index is also found in this book. Typographically and in general make-up the book is all that can be desired.

In what follows it is not the reviewer's intention to be unduly critical, but after reading rather carefully this, in very many respects, admirable treatise, the following characterization seems appropriate.

The concluding and summary chapter characterizes the dominant theory under which the taxes discussed were imposed as "that of diffusion," and the desire to tax luxuries more heavily than necessities. The conviction is also expressed that although the administration of the several laws is open to severe criticism from the points of view of business organization, and, in some instances, of official integrity, on the whole there was steady improvement, and in general "it is remarkable with what success these laws were put into execution" (p. 288). Moreover, attention is called to the favorable attitude shown by the public during the Civil War toward a tax rather than a loan policy, particularly after it was established that the war would not be of short duration.

These features, emphasized in the last few pages of the last chapter, "Administration," are not, however, descriptive of the treatment in general. The book is in no sense an interpretative study either of tax policy, of tax administration, or of tax theory, but rather a compendium in which are chronicled the origin, development, and steps in the enactment of internal revenue tax laws, and the revenue decisions necessary for their administration. Neither industry nor space has been spared in the author's endeavor to enumerate and to fix chronologically the position of each detail from the inception of a tax bill to its final passage as a law. As a result of this method, we are supplied with a book marked at every stage by unquestionable industry and painstaking thoroughness but, unfortunately, most uninteresting. There is a marked absence of clear distinction between the vital and the non-vital, if not the trivial, and the usual criteria of subsequent treatment and summarization do not furnish the necessary means for discrimination. Detailed stages in the development of bills, afterward defeated and seemingly in no sense essential to laws subsequently enacted, are recorded with the

same care and completeness as the bills which finally were administered. The same criticism may be extended in large part to the treatment of the decisions of the Internal Revenue Commissioners. Instances typical of the treatment of both topics are found on pp. 117, 131-32; 89 and 155, respectively.

There are some evidences that the author himself is cognizant of the above limitations, since the treatment of many of the chapters is closed by a short summary paragraph of interpretative matter, but this is for the most part clearly foreign, not only to the facts detailed in the chapters but also to the character of the treatment itself. These summaries impress one as having been introduced partly in an attempt to vitalize the treatment of the details and partly in response to the feeling that interest after all is not in the law itself nor in the steps traversed to become a law, but in it as a tangible expression of a financial policy or of a political and economic philosophy or program. In the form in which they appear, however, they are a disturbing element in what otherwise is a consistent and clearly marked method of procedure, i.e., detailing the steps by which legislative proposals were introduced, defeated, or accepted, outlining the chief decisions of the Internal Revenue Commissioners, commenting on the revenues collected, and adding a brief summary.

As a history of the legislative steps through which the internal taxes from 1861 to 1871 passed, together with the additions, alterations, and subtractions made in the laws, this book is undoubtedly a substantial contribution. It bears unmistakable evidence of remarkable diligence and thoroughness. Reliance is placed almost solely on the best sources of information and full references are given for the material contributed. The most important bibliographical source is the *Congressional Globe*, and the references most frequently noticed are the various *Reports* of Commissioner David A. Wells.

A conspicuous and valuable feature is the appendix, which is devoted to tabular summaries of the revenues from the various taxes of the period, changes in the rates imposed, and the bases to which they apply throughout the period. To the reviewer it seems to be regrettable that much of the detail which makes up the two hundred and ninety-one pages of text was not placed in notes and appendices and more attention given to an interpretative analysis of the period from the viewpoints of financial plan and policy, tax theory, and administration. There seems excellent opportunity for such a study of this period of financial pressure and recourse to a multitude of tax sources.

HORACE SECRIST